

EXEMPTION CERTIFICATE

STATE BOARD OF EQUALIZATION

Qualified Sales and Purchases of Liquefied Petroleum Gas (LPG)

SELLER'S NAME
SELLER'S ADDRESS (Street, City, State, Zip Code)

The undersigned purchaser hereby certifies that the LPG will be used by a qualified person, as applicable, and in the manner as specified below (*check applicable box and complete as necessary*):

- ☐ **LPG used in a Household Activity*** – In accordance with Revenue & Taxation Code Section 6353(b), _____% of the LPG purchased will be delivered by the seller into a tank with a storage capacity equal to or greater than 30 gallons for use in a household activity at the primary residence, which is not serviced by gas mains and pipes, of: 1) the purchaser; 2) a person described in Codes 0711 to 0783 of the Standard Industrial Classification (SIC) Manual, that assists a person engaged in an agricultural business described in Codes 0111 to 0291 of the SIC Manual ("qualified person"), or an employee of a qualified person where the LPG is purchased by such qualified person on behalf of the person that assists a qualified person in producing and harvesting agricultural products, or on behalf of the employee of that qualified person in producing and harvesting agricultural products; or 3) a renter or tenant where the LPG is purchased by a landlord or management company on behalf of the renter or tenant.
- ☐ **LPG used in an Agricultural Activity*** – In accordance with Revenue & Taxation Code Section 6353(b), _____% of LPG purchased will be delivered into a tank with a storage capacity equal to or greater than 30 gallons and used in producing and harvesting agricultural products, and will be purchased by: 1) a person engaged in an agricultural business described in Codes 0111 to 0291 of the Standard Industrial Classification (SIC) Manual ("qualified person"); or 2) a person described in Codes 0711 to 0783 of the SIC Manual, that assists a qualified person; or 3) an employee of the qualified person.

* This certificate will be considered a blanket certificate for future purchases, unless otherwise specified. If this is a specific exemption certificate, provide the purchase order or sales invoice number in the following space:

I understand that if the LPG is not used in the manner qualifying for the exemption, or if I am not a qualified person, as applicable, that I am required by the Sales and Use Tax Law to report and pay the state tax measured by the sales price of the LPG to me. I also understand that this exemption certificate is in effect as of the date shown below and will remain in effect until revoked in writing.

PURCHASER'S NAME OR COMPANY NAME (if applicable)		DATE
SIGNATURE (signature of the purchaser, purchaser's employee, or authorized representative of the purchaser)		PERMIT NUMBER (if applicable) ¹
TITLE		TELEPHONE NUMBER
ADDRESS	CITY	STATE, ZIP

1. If you are not required to hold a seller's permit, please enter "Not Applicable."

The proposed revisions contained in this document may not be adopted. Any revisions that are adopted may differ from this text.